

CITY OF NEWTON, MASSACHUSETTS  
GENERAL FUND  
COMPARATIVE BALANCE SHEET

	March 31, 2012	March 31, 2011	\$ Change	% Change
<b>ASSETS:</b>				
Petty cash	\$ 9,150	\$ 9,150	\$ -	0.0%
Cash & temporary investments	43,850,198	45,758,545	(1,908,347)	-4.2%
Total Cash and investments	43,859,348	45,767,695	(1,908,347)	-4.2%
Personal property tax - current year	1,965,251	1,527,808	437,443	28.6%
Personal property tax - prior years	483,346	433,902	49,444	11.4%
Real estate tax -current year	63,341,036	61,253,879	2,087,157	3.4%
Real estate tax - prior years	1,101,082	1,352,755	(251,673)	-18.6%
Total Property taxes receivable	66,890,715	64,568,344	2,322,371	3.6%
Tax liens receivable	4,445,878	3,567,450	878,428	24.6%
Deferred real estate taxes receivable	2,076,486	2,002,380	74,106	3.7%
Total Other property taxes receivable	6,522,364	5,569,830	952,534	17.1%
Motor excise tax - current year	3,606,033	858,885	2,747,148	319.9%
Motor excise tax - prior years	1,435,579	1,410,759	24,820	1.8%
Boat excise taxes	15,200	13,647	1,553	11.4%
Total Motor vehicle excise taxes receivable	5,056,812	2,283,291	2,773,521	121.5%
Warren school ground lease receivable	2,836,712	2,641,784	194,928	7.4%
Special assessments receivable	667,556	654,827	12,729	1.9%
MWPAT loan subsidies receivable	247,531	290,733	(43,202)	-14.9%
Other State and federal receivables	369,579	371,098	(1,519)	-0.4%
121A Deferred taxes receivable	2,600,763	1,972,132	628,631	31.9%
Other departmental accounts receivable	81,811	66,094	15,717	23.8%
Total Departmental accounts receivable	6,803,952	5,996,668	807,284	13.5%
Tax foreclosure properties	54,473	54,473	-	0.0%
Due from other funds	577,897	239,599	338,298	141.2%
Other Assets	632,370	294,072	338,298	115.0%
<b>Total Assets</b>	<b>129,765,561</b>	<b>124,479,900</b>	<b>5,285,661</b>	<b>4.2%</b>

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	March 31, 2012	March 31, 2011	\$ Change	% Change
<b>LIABILITIES &amp; FUND BALANCES:</b>				
Accrued expenses	2,600,000	2,600,000	-	0.0%
Deposits and other liabilities	250,198	357,392	(107,194)	-30.0%
Provision for abatements/exemptions - current year	2,741,519	2,361,373	380,146	0.0%
Provision for abatements/exemptions - prior years	6,575,063	6,888,154	(313,091)	-4.5%
Abandoned property/tailings	562,657	1,303,897	(741,240)	-56.8%
Deferred revenue	76,011,734	69,223,079	6,788,655	9.8%
Total Liabilities	88,741,171	82,733,895	6,007,276	7.3%
Fund Balance - Encumbrances	8,313,874	9,479,161	(1,165,287)	-12.3%
Fund Balance - Future year debt service	683,320	749,640	(66,320)	-8.8%
Fund Balance - current year budget	4,595,184	8,304,055	(3,708,871)	-44.7%
Fund Balance - Petty cash	9,150	9,150	-	0.0%
Fund Balance - Pending appropriations	2,311,000	225,000	2,086,000	0.0%
Fund Balance - Available for appropriation	2,704,000	2,561,018	142,982	5.6%
Undesignated Fund Balance	22,407,862	20,417,981	1,989,881	9.7%
Total Fund Balances	41,024,390	41,746,005	(721,615)	-1.7%
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ 129,765,561</b>	<b>\$ 124,479,900</b>	<b>\$ 5,285,661</b>	<b>4.2%</b>